

**182.20 Examination of records.**

Persons subject to [this chapter](#) shall furnish on forms provided by the board information needed to enable the board to effectuate the policies of [this chapter](#). For the purpose of ascertaining the correctness of a report made to the board under [this chapter](#), the secretary may examine books, papers, records, copies of tax returns not confidential by law, and accounts, which are in the control of any person. The secretary may hold hearings, take testimony, administer oaths, subpoena witnesses, and issue subpoenas in connection with the administration of [this chapter](#).

[85 Acts, ch 207, §20](#)